

**PARKING VIOLATION CITATIONS
FOLLOW-UP REVIEW
FEBRUARY 1998**

INTRODUCTION AND SCOPE

In October 1993, the Office of the County Auditor issued a report relating to the operating policies and procedures used by the Police Department and the Department of Finance to control parking tickets. The Howard County Police Department is authorized to issue citations for violations of Howard County's traffic and parking laws and, in connection therewith, is responsible for their maintenance and control from the time new citation books are issued to the time they are closed out and copies kept for future reference. The Director of Finance is authorized to collect the fines and penalties associated with, and record the final disposition of, issued citations. A parking citation book is issued to each Police Officer by Police Records. Each book contains 50 prenumbered citations and must be signed for when issued. When a citation for a parking violation is written, the original is given to the offender, a copy is kept by the Officer, and the remaining three copies are sent to Finance for further processing. Finance then enters the citation number into the computer system and is responsible for record maintenance until its final disposition.

The October 1993 audit of the parking violation process had two objectives:

- (1) to determine whether controls already in place were adequate to safeguard the citation issuance and records maintenance process
- (2) to determine whether the overall parking citation process could be improved

As part of our audit process, we perform follow-up reviews after an audit is completed to determine the current status of the original report recommendations and to review existing operations.

Our findings and recommendations are presented in the pages that follow.

FOLLOW-UP OF OCTOBER 1993 RECOMMENDATIONS

We performed an audit of the operating policies and procedures of the Police Department and the Department of Finance to control parking tickets and issued a report in October 1993. The contents of that report included thirteen (13) recommendations for those areas that we felt needed improvement. The scope of this follow-up is to examine the status of implementation of those recommendations.

It has been four years since the initial review. We are pleased to be able to report that many of the original thirteen recommendations have been either fully or partially implemented covering such areas as written policies and procedures at the Police Department, better accountability of tickets, and more timely submission of written tickets to Finance. As a result, it is our impression that the process is operating much more efficiently and effectively on a daily basis. The following addresses those portions of our recommendations not yet fully implemented.

Recommendation #2 (1993):

The Department of Finance update their written policies and procedures as changes occur to accurately reflect ongoing operations.

Current Status:

Written policies and procedures have not been updated to reflect installation of the computerized parking violations system several years ago, eliminate tasks that are no longer performed, and reflect changes in other tasks as they occur. Written specific procedures provide a frame of reference from which to carry out both routine and not so routine operations and tend to strengthen internal controls.

We therefore recommend that:

1. ***Written policies and procedures be updated in a timely manner.***

Administration's Response:

The policies and procedures will be updated by the Department of Finance to reflect the current practices on or before June 1, 1998.

Recommendation #4, #5 and #7 (1993):

Police Officers be required to account for all 50 parking citations in a book before receiving a new one.

To accomplish this, supervisory personnel, or designated staff personnel, review each citation book before it is closed out and before a new book is issued to ensure that all citations are accounted for.

When a Police Officer resigns, the parking citation book be turned in and this should be documented.

Current Status:

We determined that approximately 900 parking citation books containing a total of 45,000 tickets have been distributed to Police Officers since our report was issued in October of 1993. Accountability for citations has greatly improved since that time and the Police Department is to be commended. However, while there are far fewer instances of outstanding parking citation books and/or missing citations, numerous instances were noted where citations are still missing from books that have been turned in with no explanation for the missing citations. Instances were also noted where two new books were issued to the same officer at the same time. In addition, there are approximately 125 books still outstanding from prior to July 1997 when new books with a new number series were issued. Some of these were issued to officers who have since resigned and will now most likely be difficult to collect.

To preserve the integrity of the system and maintain strong internal control, all parking citations should be fully accounted for. When a book or ticket is unaccounted for, the possibility of a misappropriation of County funds increases.

We therefore continue to recommend that:

2. *Officers be required to account for all 50 parking citations in a book before receiving a new one and that supervisory personnel follow up to ensure that this is occurring.*

Administration's Response:

Howard County Police Department Special Order 94-01 is being updated to restrict the issuance of parking violation citation books. A new book will not be issued to an officer until verification is made that the officer will not have more than two active books and that missing citations are properly accounted for and documented.

3. **Books only be issued to an officer one at a time.**

Administration's Response:

The Auditor recommended that officers only maintain one book at a time, however, since issuance of the books will be strictly controlled and not immediately available, the Department will allow an officer to maintain two books at once. Howard County Police Department Special Order 94-01, Citation Control is being updated to indicate an officer may possess no more than two active parking violation citation books at any time.

4. **Every effort be made to collect the books issued prior to July 1997 which are now outdated.**

Administration's Response:

The Auditor provided the Police Department with a list of outstanding parking violation citation books. The Department has already implemented a process to require current employees to document the status of these books and is contacting ex-employees via the U.S. Mail requesting documentation regarding books that were issued to them. Written documentation will be maintained to account for all outstanding books.

5. **When an officer resigns, every effort be made to collect the parking citation book before he or she leaves employment.**

Administration's Response:

The Police Department is formalizing its separation procedures to include supervisory oversight of the return and accounting for all Police Department equipment and controlled documents including parking violation citations. In normal circumstances these procedures will be completed several days before the employee's last work day. In the event an employee leaves employment without notice the supervisor will be responsible to retrieve and account for all controlled items.

Recommendation #8 (1993):

Finance periodically review the parking citation log they maintain to verify that a citation book has been closed out before a new one has been issued to the same Police Officer. If it is determined that this has not happened, this information should be communicated to the Police Department and resolved so that all books can be closed in a timely manner.

Current Status:

While the Department of Finance concurred with this recommendation, we were advised that this does not happen.

To help eliminate the problem of missing parking citations and, therefore, open books that need to be closed, we continue to recommend that:

6. **Finance, in connection with its responsibility to maintain the records until final disposition, notify the Police Department when their records indicate that a new book has been issued to a Police Officer before a previously issued book has been closed out.**

Administration's Response:

Please refer to item number 3 that in accordance with Police Department Special Order 94-01, officers are permitted to have two books at one time. Finance will notify the Police Department when their records indicate that a Police Officer has more than two books outstanding.

We would like to thank the Police Department and the Department of Finance for their cooperation during our review. If you have any questions regarding this follow-up, please advise.

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